

**Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget (GAAP Basis) to Actual**  
*For the Year Ended  
December 31, 2008*

	General Fund			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 17,180,093	\$ 17,180,093	\$ 19,065,956	\$ 1,885,863
Licenses & Permits	26,053	26,053	26,554	501
Intergovernmental	6,112,800	6,504,137	6,451,774	(52,363)
Charges for Services	2,844,739	2,854,279	2,535,055	(319,224)
Fines & Forfeits	1,742,334	1,742,334	1,719,245	(23,089)
Miscellaneous	3,923,286	3,931,286	3,510,938	(420,348)
<b>Total Revenues</b>	<b>31,829,305</b>	<b>32,238,182</b>	<b>33,309,522</b>	<b>1,071,340</b>
<b>Expenditures</b>				
Current:				
General Government Services	16,500,383	15,845,095	15,000,168	844,927
Security of Persons & Property	16,577,578	16,996,981	15,500,079	1,496,902
Utilities & Environment	674,943	757,807	642,124	115,683
Transportation	-	-	-	-
Economic Environment	20,000	20,000	19,000	1,000
Mental & Physical Health	271,248	280,723	255,617	25,106
Culture & Recreation	242,354	251,161	242,208	8,953
Debt Service:				
Interest & Other Debt Service	-	-	-	-
Capital Outlays	8,000	24,000	39,772	(15,772)
<b>Total Expenditures</b>	<b>34,294,506</b>	<b>34,175,767</b>	<b>31,698,968</b>	<b>2,476,799</b>
<b>Excess of Rev. Over (Under) Expend.</b>	<b>(2,465,201)</b>	<b>(1,937,585)</b>	<b>1,610,554</b>	<b>3,548,139</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	470,232	470,232	824,210	353,978
Transfers-In	67,500	67,500	141,928	74,428
Transfers-Out	(3,822,738)	(4,949,253)	(4,455,524)	493,729
<b>Total Other Financing Sources/(Uses)</b>	<b>(3,285,006)</b>	<b>(4,411,521)</b>	<b>(3,489,386)</b>	<b>922,135</b>
<b>Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures</b>	<b>(5,750,207)</b>	<b>(6,349,106)</b>	<b>(1,878,832)</b>	<b>4,470,274</b>
<b>Fund Balance as of January 1</b>	<b>10,705,202</b>	<b>15,671,467</b>	<b>15,671,467</b>	<b>-</b>
<b>Fund Balance as of December 31</b>	<b>\$ 4,954,995</b>	<b>\$ 9,322,361</b>	<b>\$ 13,792,635</b>	<b>\$ 4,470,274</b>

See Accompanying Notes to Financial Statements

**Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget (GAAP Basis) to Actual**  
*For the Year Ended  
December 31, 2008*

	Special Revenue: Roads			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 10,026,370	\$ 10,026,370	\$ 9,779,906	\$ (246,464)
Licenses & Permits	35,000	35,000	24,479	(10,521)
Intergovernmental	13,859,958	14,813,533	11,765,660	(3,047,873)
Charges for Services	294,167	294,167	276,787	(17,380)
Fines & Forfeits	-	-	-	-
Miscellaneous	51,518	51,518	209,051	157,533
<b>Total Revenues</b>	<b>24,267,013</b>	<b>25,220,588</b>	<b>22,055,883</b>	<b>(3,164,705)</b>
<b>Expenditures</b>				
Current:				
General Government Services	100	100	10,750	(10,650)
Security of Persons & Property	-	-	-	-
Utilities & Environment	1,177,238	1,251,738	866,083	385,655
Transportation	14,305,724	14,385,057	16,107,266	(1,722,209)
Economic Environment	-	-	-	-
Mental & Physical Health	-	-	-	-
Culture & Recreation	-	-	-	-
Debt Service:				
Interest & Other Debt Service	2,000	2,000	1,946	54
Capital Outlays	8,897,600	9,942,600	6,971,360	2,971,240
<b>Total Expenditures</b>	<b>24,382,662</b>	<b>25,581,495</b>	<b>23,957,405</b>	<b>1,624,090</b>
<b>Excess of Rev. Over (Under) Expend.</b>	<b>(115,649)</b>	<b>(360,907)</b>	<b>(1,901,522)</b>	<b>(1,540,615)</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	1,000,000	1,000,000	1,158,503	158,503
Transfers-In	70,000	70,000	240	(69,760)
Transfers-Out	(17,560)	(17,560)	(16,014)	1,546
<b>Total Other Financing Sources/(Uses)</b>	<b>1,052,440</b>	<b>1,052,440</b>	<b>1,142,729</b>	<b>90,289</b>
<b>Excess of Revenues and Other Financing (Uses) Over (Under) Expenditures</b>	<b>936,791</b>	<b>691,533</b>	<b>(758,793)</b>	<b>(1,450,326)</b>
<b>Fund Balance as of January 1</b>	<b>13,924,174</b>	<b>11,557,023</b>	<b>11,557,023</b>	<b>-</b>
<b>Fund Balance as of December 31</b>	<b>\$ 14,860,965</b>	<b>\$ 12,248,556</b>	<b>\$ 10,798,230</b>	<b>\$ (1,450,326)</b>

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**Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget (GAAP Basis) to Actual**  
*For the Year Ended  
December 31, 2008*

	Capital Projects Fund			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 1,850,100	\$ 2,500,100	\$ 3,360,180	\$ 860,080
Licenses & Permits	-	-	-	-
Intergovernmental	-	42,140	-	(42,140)
Charges for Services	-	-	-	-
Fines & Forfeits	-	-	-	-
Miscellaneous	350,000	392,140	274,118	(118,022)
<b>Total Revenues</b>	<b>2,200,100</b>	<b>2,934,380</b>	<b>3,634,298</b>	<b>699,918</b>
<b>Expenditures</b>				
Current:				
General Government Services	450,000	651,420	492,268	159,152
Security of Persons & Property	-	-	-	-
Utilities & Environment	-	-	-	-
Transportation	-	-	5,707	(5,707)
Economic Environment	-	-	1,151	(1,151)
Mental & Physical Health	-	-	-	-
Culture & Recreation	-	-	-	-
Debt Service:	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	4,444,500	5,084,500	2,373,154	2,711,346
<b>Total Expenditures</b>	<b>4,894,500</b>	<b>5,735,920</b>	<b>2,872,280</b>	<b>2,863,640</b>
<b>Excess of Rev. Over (Under) Expend.</b>	<b>(2,694,400)</b>	<b>(2,801,540)</b>	<b>762,018</b>	<b>3,563,558</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers-In	1,800,000	1,800,000	1,254,469	(545,531)
Transfers-Out	(1,591,536)	(1,591,536)	(1,363,965)	227,571
<b>Total Other Financing Sources/(Uses)</b>	<b>208,464</b>	<b>208,464</b>	<b>(109,496)</b>	<b>(317,960)</b>
<b>Excess of Revenues and Other Financing (Uses) Over (Under) Expenditures</b>	<b>(2,485,936)</b>	<b>(2,593,076)</b>	<b>652,522</b>	<b>3,245,598</b>
<b>Fund Balance as of January 1</b>	<b>4,507,641</b>	<b>5,189,987</b>	<b>5,189,987</b>	<b>-</b>
<b>Fund Balance as of December 31</b>	<b>\$ 2,021,705</b>	<b>\$ 2,596,911</b>	<b>\$ 5,842,509</b>	<b>\$ 3,245,598</b>

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